


Article

Reduced Value Added Tax (VAT) Rate on Books as a Tool of Indirect Public Funding in the Cultural Sector

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Abstract: The article concentrates on the relationship between reduced value added tax (VAT) rate on books and readership level as a projected goal in cultural policy. To figure out this complex link, the paper explores the contribution of public management and economy to this knowledge to uncover the potential of following assumptions: (1) Reduced VAT rate results in the fall in book prices for consumers; (2) lower book prices stimulate the demand for books; (3) higher consumption of books (book purchase) is reflected in a higher level of readership. Indirect funding is very often worth more (quantitatively) than a direct mode of subsidizing. Indirect instruments, including VAT reduction, are not always the simplest way towards a cultural policy target. Despite great potential as an indirect funding tool, the VAT reduction requires a high-quality ex-ante assessment, and mid-term evaluation to verify the effectiveness and consequences of using VAT as a tax exemption in the cultural policy.

Keywords: book market; tax expenditure; value added tax; readership

1. Introduction

Balancing the funds for culture projects from various sources (public-direct and indirect, non-government and private—from companies or private entities) becomes an important task of the state, which recognizes the need for optimal organization of the cultural sector (supply side) as well as the need for broad, deliberate stimulation of culture demand with various instruments of directing taxpayers' behavior. Within the concept of a sustainable approach to shaping public policies it is thought that not only the public sector contributes to social well-being, but also the civic sector, as well as the private or informal sector (e.g., family, social groups, friend groups). The joint and sustainable functioning of various entities and sectors in culture, distinguished by different norms, values, and principles, including the methods of financing their activities, can be a way to achieve social goals, and in a narrower sense also cultural ones [1,2].

The objectives of public policy in many countries are implemented through direct and indirect spending, mainly through the system of tax expenditures, which can take the form of tax exemptions, tax deductions, tax allowances, tax incentives, tax preferences, reliefs, or deferrals. Tax expenditures are defined as the transfer of public funds as a result of reducing the tax liability in relation to the adopted tax standard [3]. Despite the significant impact on the state budget, tax expenditures remain non-transparent, and they are not subject to cost-benefit analysis or cost estimation as part of these benefits [4].

The article attempts to diversify the view on culture financing. Particular attention will be paid to the mechanism of indirect public funding through a number of tax preferences, which remains overshadowed by discussions about the role of the public sector in relation to the cultural sector. By giving a reduced value added tax (VAT) rate on books as an example of indirect culture financing in Poland, and showing a broader international context in this area, some solutions within the framework of cultural policy are tested in the article.

Tax expenditures in culture are an important element of cultural policy [5–8], contributing to balancing the activity of various entities from various sectors in this field. An unbalanced system of public support in culture is not able to meet all the needs of culture nor can it be effective [9,10]. Thus, some tax solutions prefer selected groups of taxpayers (e.g., entrepreneurs), the economic sector (e.g., construction), or activities (e.g., innovation) [11,12]. The non-fiscal function, most often consisting in stimulating specific taxpayer behavior by the state, is usually behind the idea of introducing this type of tax expenditures.

The direct inspiration to write the article was the amendment to the Act on Value Added Tax in Poland (Journal of Laws of 2019, item 1751), which introduced a new matrix of VAT rates, including a long-awaited by the Polish book market lower VAT rate on electronic books (from 23% to 5%) and the electronic press (from 23% to 8% and 5% on regional and local magazines, respectively). The change was possible in European Union states thanks to the amendment of Directive 2006/112EC (European Community) in December 2018. The publishing market in Poland intensively lobbied for enabling the application of preferential VAT rates on books and electronic press, giving arguments related to the essence of reading [13,14]. Also, the Polish Minister of Culture in a joint declaration with the Ministers of Culture of France, Italy, and Germany wrote that, “The digital age offers enormous opportunities for the future of books and knowledge, in particular regarding the promotion of readership among younger generations” [15]. Is there, however, a link between a reduced VAT rate on books—printed or electronic ones—and an increase in readership?

The article is structured as follows. First, the literature review section describes fundamental concepts of tax expenditures in the cultural sector from the perspective of indirect public intervention mechanism. Also, the cultural value of a book as a commodity is discussed. The methodology section introduces the research process to look at the relationship between reduced VAT rate and its final cultural policy outcome of the formative origin, that is, higher level of readership. Next, the results are presented and discussed, concluding with implications for research and practice.

The purpose of this article is to look at three-staged pattern of relationship between reduced VAT rate and its final cultural policy outcome of the formative origin, that is, higher level of readership. The article offers some new contours for researching indirect state interventionism and its effectiveness by proposing a unifying framework that allows understanding this correlation.

The novelty of this paper lies precisely in its approach to contributing to the body of knowledge by synthesizing the existing findings and proposing a unifying framework that allows understanding the complex correlation between preferential VAT rate and its final policy outcome, that is, higher readership. The intention of this research is to clarify the significance of the analysis of presented partial assumptions to make them useful tools in sustainable cultural policy management. The offered approach might be used by public policymakers and the academia in formulating methods for comprehensive evaluation of sustainable effects of the preferential VAT rate on its final social objective, that is, higher readership.

2. Theoretical Background

2.1. Tax Expenditures and Value Added Tax (VAT) in Culture

In accordance with Article 217 of the Polish Constitution, tax expenditures in Poland are introduced by statute. The total number of tax expenditures listed by the Ministry of Finance in the Tax Expenditures in Poland report is 194. The most important taxes from the point of view of the state budget are value added tax (VAT), personal income tax (PIT), and corporate income tax (CIT) [16].

Value added tax is a common indirect consumption tax. VAT is one of the possible forms of trade taxation which is obligatory in the member states of the European Union [17]. It charges the final purchaser of goods and services, because “the sum of partial taxes paid in individual phases corresponds to the amount of tax charged on the final product” [18] (p. 524). The idea of VAT is attributed to the German entrepreneur and economist Carl Wilhelm von Siemens (1920s) [19], who saw

this tax as a better version of turnover tax [20]. In 1954 in France, this idea was put into practice by the then director of the tax office, Maurice Lauré [21].

Two groups can be distinguished among Organisation for Economic Cooperation and Development (OECD) states that apply VAT. One group includes countries with a relatively narrow base of goods and services taxed at the standard rate, in addition to which, as a rule, reduced rates and zero rate (most EU members) are used to a fairly significant extent. The standard rate in EU states cannot be lower than 15%, the countries may have one or two reduced rates not lower than 5%, and a special zero rate mainly on intra-community exchange of goods and export of goods (Articles 96–99 of VAT Directive 2006/112/EC of 28 November 2006). The other countries have a much broader base of goods and services taxed at the standard rate, for example Australia (10%), Canada (5%), South Korea (10%), Singapore (7%), South Africa (15%), and New Zealand (13%). In countries with a single rate, it is usually calculated lower than the lowest rate allowed by EU law for EU member states [22,23].

The popularization of value added tax in European countries is connected with the harmonization of turnover taxes within the European Economic Community (EEC) under Article 99 of the Treaty of Rome. In order to carry out this instruction, the First Council Directive 67/227/EEC of 11 April 1967, was issued. The principles of this system were set out in the Sixth Directive of 17 May 1977, 77/388/EEC, on the common system of value added tax. It regulates the basic elements of VAT structure.

VAT is primarily a tax used to collect revenue for the state budget [24]. In the European Union, tax revenues amounted to 89.4% of all countries' revenues in 2018 [25]. Revenue from consumption taxes, of which VAT is usually about two thirds in EU countries, accounted for 28.7% of tax revenues to EU budgets in 2017 [26]. Poland is at the top of the list of countries with the highest indirect taxes [26–28]. In 2018, tax revenues for the state budget from VAT amounted to almost Polish Zloty (PLN) 175 billion [29], i.e., approximately 50% of tax revenues to the state budget.

In culture, the most commonly used tax expenditures under PIT, CIT, and VAT include, in particular, a reduced VAT rate (e.g., 5% VAT on books) or the possibility of deducting an amount of up to 1% of the tax due and paying it to public benefit organizations (so-called 1% mechanism). This type of relief (1% mechanism) is a form of redistribution of income from income tax. In fact, it does not mobilize additional private funds transferred for public purposes, as it only increases the efficiency of funds already accumulated, because the decision on the allocation of funds is made by the financing party, not the public administrator.

It is estimated that in 2015 the value of tax expenditures reducing the revenues of the state budget and the income of local government units in Poland totaled PLN 90.7 billion, which was 5.04% of gross domestic product (GDP) [16] (p. 5). In 2015, tax expenditures on education, science, culture, and sport (combined) constituted 4.6% of the total expenditures existing in the tax system (PLN 4.2 billion, i.e., 0.23% of GDP) [16] (p. 4). The value of tax expenditures in relation to individual types of taxes is shown in Table 1.

Table 1. Tax expenditures on education, science, culture, and sport (combined) in 2015.

Tax type	Value	% GDP
Value Added Tax (VAT)	PLN 3.5 billion	0.20
Corporate Income Tax (CIT)	PLN 125 million	0.01
Personal Income Tax (PIT)	PLN 64 million	0.00

Source: Ministry of Finance (2015), *Preferencje podatkowe w Polsce nr 7*, p. 25. Available online: <https://www.podatki.gov.pl/media/1221/preferencje-podatkowe-w-polsce-nr-7.pdf> (accessed on 2 May 2020).

The highest value of tax expenditures on education, science, culture, and sport was recorded in terms of VAT reliefs (over PLN 3.5 billion, i.e., 0.20% of GDP). Since 2011, Poland has had a 5% reduced VAT rate on printed books and specialized magazines bearing the symbols ISBN (International Standard Book Number) and ISSN (International Standard Serial Number) [16] (p. 114). An 8% preferential VAT rate is on [16] (p. 114):

- Services provided by libraries, museums, and archives;
- Part of the services provided by radio and television;
- Some services related to displaying films and videotapes;
- Entry tickets to concerts, performances, and events;
- Import of works of art, collectors' items, and antiques;
- Newspapers and magazines.

2.2. *The Cultural Value of the Book as a Commodity*

State interventionism in the book market takes various forms, including subsidizing libraries, distributing public support through subsidies for authors and publishers, approving preferential, reduced tax rates, e.g., on book sales, setting a uniform price on books.

Among the most common economic and social arguments for applying preferential economic rules on the book market (e.g., reduced VAT rate), there is an argument that books belong to the group of socially desirable goods [30] (pp. 32–33). Book consumption has positive externalities [31,32]. It is not only about a higher level of education or acquisition of literacy [33]; in the literature on the social functions of culture, the positive externalities associated with the consumption of cultural goods can be grouped into four categories: Stimulation of creative ideas and imagination, provision of aesthetic standards, improvement of social attitudes of recipients, and stimulation of discussion and critical assessment of reality [34].

At least several features distinguish books from other goods [35]. Books are experience goods, which means that the reader experiences their value only after reading them (consumption). Some books become bestsellers, however, most books are out of this list. The success of a book on the market is extremely difficult to predict (“nobody knows” principle [36]). Moreover, books themselves are close substitutes for other cultural goods such as the Internet, television, or radio [37]. In addition, there is a free alternative to buying books—a library.

Books promote values related to national identity, social cohesion, national prestige, development of the critical perception of the world, and experimentation. None of these values is fully reflected in the price, so the total value of books is higher than the sum of their prices [35,38].

The book in European Union law is of dual nature—it is both the subject of the transaction and the carrier of cultural values [39]. On the one hand, books are goods that are subject to the principles of economic trading, but on the other, their message and the social role they play determine the uniqueness of these goods. Their specific nature was first formulated in the European Parliament resolution of 13 February 1981: “Economic criteria should not apply to the book market because of the specific nature of books as products that directly affect citizens’ interests in the fields of culture, education and information” [40] (p. 103). This document also lists the negative effects of the liberalization of book prices, including a decrease in the number of titles sold—especially in minority languages— as well as no reduction in the price of non-bestselling books, and the closing of small bookstores.

Each member state has the right to freely choose the means that will promote books and readership, but in accordance with the Council decision of 22 September 1997, its cultural and economic aspects should be balanced [39] (p. 2). Furthermore, the special value of the book as works of culture should be taken into account when applying the EU competition rules or the principles of free movement of goods (Council resolution of 12 February 2001). EU rules on taxation, competition rules, as well as copyright and related rights have enabled member states to treat books as special goods, emphasizing their cultural nature [41].

Regardless of their economic nature, books are primarily the result of artistic and literary creativity, which, according to Article 167 of the Treaty on the Functioning of the European Union (TFEU) is subject to EU support and the EU should complement the activities of the member states in the field of culture.

2.3. VAT as a Form of Indirect State Intervention in the Cultural Market

A complementary form to direct public support is indirect support, which in the USA mainly takes the form of tax expenditures on non-profit organizations, while in Europe they are preferences in value added tax, which is also the tax on cultural goods and services [38,42].

Imposing taxes (including VAT) by the state may also have a non-fiscal function, e.g., redistributive (wealth redistribution) or stimulating (affecting consumer behavior) [42,43]. The effect of the reduced VAT rate is a decrease in revenues to the state budget, but on the other hand it is an example of the deliberate resignation from part of the income by the state to stimulate the demand for books. Higher book consumption caused by the reduced VAT rate may result in higher book sales and therefore, in the long run, probably also a higher level of readership, and hence more pronounced positive externalities.

The indirect nature of this tax means that reduced VAT rates cannot be imposed bearing in mind a specific type of books or specific groups of consumers (e.g., those of specific socio-economic status or a certain age) [44], because the preferential rate covers all books published by all entities and purchased by all consumers. This important feature of VAT is criticized as an ineffective and inefficient instrument for supporting cultural consumption [45], especially because it does not take into account the consumer's ability to bear the cost. However, it is an important instrument of conducting cultural policy in EU countries [44].

According to the report "VAT on Books" [46], 32 countries around the world use the standard VAT rate on books. Latin American and African countries usually have zero VAT or exemption from value added tax on printed and electronic books. A reduced VAT rate on books, to which EU legislation permits, is currently introduced in the tax systems of 26 out of 28 member states of the European Union (Bulgaria and Denmark have the standard VAT rate on books, and Ireland and the United Kingdom have zero VAT on printed books). Member states are free to choose the rate and the criteria for applying it. One of the main reasons for applying the preferential VAT rate on these products is classifying books as socially desirable goods [30] and positive externalities [31]. However, in individual countries, various arguments are used to justify a reduced VAT rate on books: The cultural and educational value of books (the Netherlands); increasing the availability and level of literacy in their native language (Slovakia); reducing book prices and promoting books effectively (Sweden) [32,42,47]. Increasing accessibility and equal access to goods and services, especially for people with lower incomes, is also an argument for a reduced VAT rate [45], although proportionately the largest beneficiaries of a lower VAT rate on books are more affluent households, because they consume more [48].

In Poland, VAT on printed books and specialist magazines has been 5% since 2011 (previously 0%). The harmonization of Polish tax law with EU law required that the issue be regulated in the new Act on tax on goods and services of 11 March 2004 (Journal of Laws No. 54, item 535). Reduced rates, however, could not be applied to electronic publishing. Articles 98 and 56 (1) (k) of Directive 2006/112/EC on the common system of value added tax stipulated that services provided electronically (including electronic publications) must be taxed at the standard VAT rate (minimum 15%). Publishing circles—in Poland and in other EU countries—opted for equal VAT rate on printed books and electronic publishing. It is true that the European Commission in its Action Plan for VAT emphasizes that these principles are not open to the challenges of technological and economic development, referring to the taxation of books and electronic magazines with a regular VAT rate. Hence, taking these conditions into account in the context of strengthening the digital economy became a key goal of the Digital Single Market strategy [49]. In November 2018, EU Council Directive 2018/1713 was adopted, amending Directive 2006/112/EC on the common system of value added tax. The consequence of this was the introduction of provisions amending the VAT Act in the member states (in Poland it was the Act of 9 August 2019 amending the Act on tax on goods and services) and allowing a reduced VAT rate on electronic publications. In Poland, on 1 November 2019 the new regulations introduced a new matrix of tax rates, including taxes on electronic books (5%) and electronic magazines (8% and 5% for regional magazines). Under the new provisions a 5% VAT rate will cover printed and electronic books

(combined nomenclature (CN) Chapter 49) and regional and local printed magazines (Article 2 item 27g). There is 8% VAT on other (printed and electronic) magazines.

3. Research Methods

The purpose of this article is to explore the three-staged pattern of relationship between reduced VAT rate and its final cultural policy outcome of the formative origin, that is, higher level of readership by proposing a unifying framework that allows understanding this correlation (Figure 1). The paper's content reflects my humanistic management-oriented scientific view and cultural management background. In the social sciences this type of reasoning is not pioneering. However, within the cultural management field dominated by humanistic approach it may be regarded as uncommon.

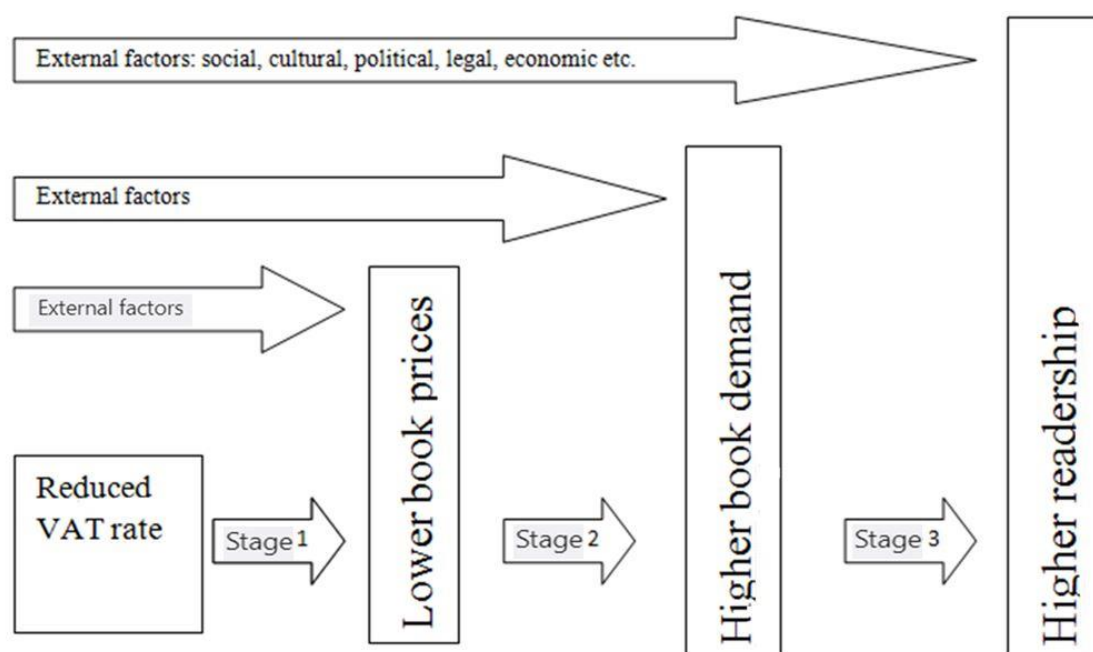


Figure 1. A unifying framework of three-staged pattern of correlation between the preferential value added tax (VAT) rate and the level of readership.

A preferential VAT rate on books—printed and electronic—is presented in this article from the point of view of an indirect cultural policy tool. Can VAT be an economic tool for rationalizing cultural policy decisions? Intuitively, the answer seems obvious, but this assumption is not fully confirmed in scientific research. So, what is the correlation between preferential VAT rates and the ultimate goal of applying expenditures, which is to increase readership, which in turn has a positive impact on literacy and a higher level of knowledge [50,51]?

A question accompanying this study would relate to the effectiveness of applying a reduced VAT rate in line with cultural policy objectives, i.e., raising readership. However, this relationship is extremely complex. The verification or falsification of the thesis about the positive impact of a preferential VAT rate on increasing readership is a major challenge mainly due to the variety of economic, social, and cultural factors affecting readership [52]. Therefore, in this paper I focused on the division of this correlation into three partial assumptions, which were analyzed separately. The three-step scheme of this analysis facilitated the integration of existing research results and the identification of the key issues in the studied area. Next, I sought to create a holistic image which would take into account this three-element correlation:

1. Reduced VAT rate results in the fall in book prices for consumers;
2. Lower book prices stimulate the demand for books;
3. Higher consumption of books is reflected in a higher level of readership.

Based on this, research questions that guide this study are:

- Q1: How to approach exploring the validity of the relationship between the reduced VAT rate and reading behavior?
- Q2: Does reduced VAT rate result in the fall in book prices for consumers?
- Q3: Do lower book prices stimulate the demand for books?
- Q4: Is higher consumption of books reflected in a higher level of readership?

The intention of the paper is to analyze arguments, mainly in the field of public management and economics, that reveal the legitimacy of the above three assumptions. The category of qualitative analysis used in this paper is verification. Its potential outcome is to test the validity of the generalization that the reduced VAT rate stimulates reading behavior. In this sense, the final explanation covers revision of theoretical positions and might contribute to a gradual refinement of the set of ideas in the field of sustainable cultural policy management.

The following research procedures are used in the article: (1) Integrative literature review, which looks at the possible consequences of preferential VAT rate on the book market in Poland to assess the effectiveness of public book policy; (2) historical approach with the elements of cross-case analysis which shows different approaches and solutions towards encouraging reading and critical insights on its implementation; (3) policy analysis which deals with the assessment of effectiveness of reduced rate on the book policy.

4. Research Results

4.1. Reduced VAT Rate and the Level of Readership—An Attempt to Capture the Correlation

In order to find out about the correctness of the correlation between the preferential VAT rate and the level of readership, one should analyze the potential of partial assumptions: (1) A reduced VAT rate has an impact on lowering the prices of books for the final consumer; (2) lower prices of books for consumers result in higher demand for books; (3) higher consumption of books is reflected in a higher level of readership.

4.1.1. A Reduced VAT Rate Has an Impact on Lowering the Prices of Books for the Final Consumer

According to Copenhagen Economics researchers, lowering the value added tax rate affects a real decrease in book prices. The only question is, how much will the price fall and in what time perspective [32]? Borowiecki and Navarette have calculated that reducing the VAT rate on books by 1 percentage point shows a fall in prices of 0.5 euro [44].

This principle was confirmed by research carried out in Sweden, where the reduction of the VAT rate on books on 1 January 2002 from 25% to 6% led to a 16% drop in book prices one year after the introduction of this expenditure, and book sales increased (by 16%) [53]. Lower VAT enabled publishers and sellers to invest in greater variety and quality of books, and to modernize IT systems [53]. The reduction of the VAT rate on books in Sweden was preceded by a wide-ranging advertising campaign to stimulate the reading of books and magazines in society [54], as a result of which it was difficult for suppliers not to adapt to the social expectations connected with the reduction of prices.

However, another study shows that the introduction of a reduced VAT rate on books is not always a recipe for lowering prices. The decrease in the VAT rate on books from 19% to 10% in 2007 in Slovakia did not result in the reduction of book prices [47]. The reduction in the rate did not lead to a drop in prices, which at that time rose above the inflation level. There was also no increase in consumption, which could have been caused by a low level of household income, a relatively small decrease in the VAT rate, and a small portion of spending on books in household consumption expenditures [47].

If the reduction in the VAT rate is not reflected in the price, the difference in VAT rates will be a profit for the producer [44]. Therefore, according to the forecasts for the publishing market in Poland,

reduction of VAT on e-books from 23% to 5%, introduced on 1 November 2019, will not result in e-books being cheaper by 18 percentage points, but in publishers' incomes being higher [55].

Publishers do not always include a decrease in the VAT rate in the cover price, especially when the decrease is to be temporary [32] (p. 43). Based on Copenhagen Economics research, it can be concluded that an increase in the tax rate causes a more than proportional increase in the price, while a decrease in the tax rate causes a less than proportional decrease in the price. When the consequences of changing the rate by 1–2 percentage points were analyzed, the observed relationships were difficult to interpret [56] (p. 299). According to the same report, there is an asymmetrical price response to changes in the VAT rate, because a higher VAT rate results in a clearer and faster response on the price than lower VAT rates [32] (p. 9).

Lower VAT rates are not the most appropriate instrument for achieving specific policy objectives at the lowest costs. Other financial instruments, such as designated subsidies, are a smaller financial burden for the state budget, as they do not cause a loss of budget revenues and are more effective, especially in well-developed welfare countries [32] (p. 34). In Norway, where the standard VAT rate is 25%, the value of the VAT exemption on magazines was estimated at NOK 2.2 billion in 2008, i.e., PLN 995,280,000 (on 2 January 2008 the average exchange rate Norwegian krone to Polish zloty was 0.4524). This represented seven times the value of direct subsidies [57].

4.1.2. Lower Prices of Books for Consumers Result in Higher Demand for Books

The above inference also does not draw a clear picture but shows that the relationship between the increase/decrease in book prices does not directly correspond to higher or lower consumption/demand for books. Studies on consumer responses to changes in the prices of cultural goods are not often undertaken. Blundell [58] has shown that a higher VAT rate ultimately leads to a decrease in consumption. Prieto-Rodriguez et al. [59], have shown that the decrease in the VAT rate is beneficial in particular to populations with a higher socioeconomic status due to higher consumption levels [58]. This conclusion is extremely important because a frequent economic argument for introducing a lower VAT rate is to allow equal access to goods and services, especially among social groups with lower incomes [45]. Borowiecki and Navarette [44] have proven on the basis of statistical studies that a 1% decrease in the VAT rate results in a 2.7% increase in expenditure on books, which confirms the theory of a decrease in prices and higher book consumption as a result of the reduced VAT rate. Probably a strong impact on the level of book consumption is also exerted by other factors enhancing the expected increase in book sales as a result of implementing a lower VAT rate, such as the unemployment rate, the size of social transfers strengthening the economic status of consumers, geographical factors—higher demand is recorded in big cities with a larger number of bookshops [37,53], and selected groups living in the household—e.g., households with children aged 7–19, single-person households, higher income households are at the forefront of book buyers [37].

Since the potential reduction in the VAT rate on books may result in lower book prices (in a given time perspective) and this process stimulates the demand for books, it is worth thinking about the inverse of this relationship. If book prices increase, is there a lower demand for books causing a decreasing level of readership?

In Italy, an increase in the VAT rate on magazines by 10 percentage points in 2002 resulted in a 14% increase in prices [32] (p. 41). An increase in the VAT rate on theatre tickets in the Netherlands from 6% to 19% resulted in an increase in prices, but when the reduced VAT rate was restored after a year, the prices did not fall proportionally. An increase in prices of 12.3% caused a decrease in ticket sales by 3.9% in the short term and a decrease of 4.5% in the long term [60].

The change in VAT on books on 1 January 2011 resulted from the obligations of Poland as a member of the European Union. The same EU directive also made it impossible to equal the VAT rate on books and e-books until 2018. After the introduction of 5% VAT on books in Poland in 2010, the average retail price of a book increased from year to year (from 34.3 PLN in 2010 to 42.60 PLN in 2016) [61–63]. According to the theory of tax incidence, the tax burden depends on the price

elasticity of supply and demand. The demand for books is usually perceived as elastic in terms of price [8] (p. 503), which means that a price increase may lead to a change in demand for this product. However, this issue is much more complex, as the tax burden is distributed between the consumer and the publisher [57] (p. 334). Bernal [56] has analyzed which entities bear the burden of VAT in the short term, the rate of which increased after 1 January 2011 in Poland from 0% to 5%. The average price of a book in 2011 compared to 2010 increased by 10.2% [56] (p. 303). The observed changes in book prices showed excessive tax shifting to consumers, which confirms Copenhagen Economics' results that an increase in the tax rate causes a more than proportional change in price. A consequence of the 1% increase in the price of books in Poland in 2011 was a decrease in the number of books sold by 2.178%, which in turn was a serious consequence for publishers that inhibited their business activity [56] (p. 305). The turnover of book publishers in 2011 compared to 2010 decreased by 7.8%, which could have been partly a consequence of a change in VAT, but also other changes on the book market [56] (p. 39), e.g., the introduction of free school textbooks in 2014 [64,65]. Despite the increase in book prices and the decrease in sales revenues and number of books sold, after 2011 publishers have decided to publish more book titles [61–63]. The number of published titles increases year by year—according to the research methodology of the National Library that records all books bearing the ISBN number and the methodology of the Library of Analysis.

4.1.3. Higher Book Consumption Is Reflected in a Higher Level of Readership

As far as the quantitative measurement of readership is concerned, its level in Poland has clearly dropped since 2004. Between 2010 and 2012, this decrease was 5 percentage points (from 44% to 39%), so the increase in the VAT rate and about 10% increase in book prices [56] probably negatively affected the level of readership, which in the following years (2012–2018) was at a similar level (39–37%) [61–63]. It is also worth paying attention to the fact that the percentage of people buying books was steadily growing from 23% in 2010, to 30% in 2012, to 38% in 2018 [61–63]. Low readership also drew the attention of the Supreme Audit Office, which audited programs, priorities, and readership actions financed from the state budget and the Fund for the Promotion of Culture in Poland and run by the Book Institute, the National Centre for Culture, the National Library, and the Ministry of Culture and National Heritage as part of the National Readership Development Program for 2014–2020 [51]. The cost of programs aimed at the development of readership in the years 2012–2015 (first half) was PLN 267.7 million [51]. Despite this, the number of people who read at least one book in the period 2012–2015 decreased (from 39% to 37%) and the number of people who did not read a single book in a given year increased (from 61% to 63%) [51]. The Supreme Audit Office concluded that pro-readership activities concerned books in electronic form (e-books and audiobooks) to a small extent, although the readership of books in electronic form in 2012–2014 increased more than of paper books (by 15 percentage points for audiobooks and by 5 percentage points for e-books) [51].

The introduction of a 5% VAT rate on books in 2011 and the reduction of the tax rate on e-books in 2019 resulted from the requirements of the European Union legislation on the common tax on goods and services. These two tax expenditures had to be implemented in Poland regardless of the condition of the book market. On this basis, it can be concluded that VAT as an indirect financing instrument was not knowingly used by the Polish Ministry of Culture and National Heritage to implement non-fiscal functions of cultural policy (raising the level of readership).

Moreover, even assuming the existence of a certain correlation between the level of VAT on books and the level of book sales (the degree of this correlation is, however, difficult to establish accurately), there are no confirmed results showing the impact of increased sales on an increased level of readership. Copenhagen Economics economists anecdotally state that “lower book prices do not strengthen reading among those who haven't read so far” [32] (p. 82).

It is interesting to look at Sweden, which is in the top ten countries with the highest readership rates. Swedes are active book buyers, owing to better economic situation (in Sweden in 2018, the AIC index (actual individual consumption) expressed as purchasing power parity was 108% of the EU

average, and GDP per capita was 120% of the EU average, while the same indicators for Poland amounted to 75% of the EU average actual individual consumption and 70% of the average EU GDP [66]. Swedes also often use public libraries, considering these institutions to be an important part of a well-functioning society [67,68]. Declarations on the use of public libraries show that it is common in Sweden (75%), while only 25% of Poles used the library at least once a year [50]. The number of active library readers in Sweden is 3,601,436 [69] (p. 56) (35% of the population), in Poland it is 1,409,800 (3.71% of the population) [70] (p. 43).

After introducing a reduced VAT rate on books in Sweden in 2002 (reduced from 25% to 6%), a special supervisory commission was appointed “to make sure this issue (VAT reduction) will have a full and lasting impact on the price that the consumer pays for books, magazines, etc.” [54] (p. 40). In the years 2002–2004, the commission published six reports evaluating whether real prices of books and magazines had actually fallen, whether this drop was followed by an increase in book sales and whether this process had an impact on readership [54] (p. 8). The latest report summarized the commission’s activity by stating that in the case of fiction books and books for children and adolescents, the fall in book prices reflected a reduction in VAT. The commission had reservations about the drop in prices of specialist literature. The report also analyzed the impact of falling book prices on readership. It was concluded that the fall in prices had no effect on those not interested in reading books at all, whereas lower prices encouraged these people to buy magazines more often [54] (p. 56). The commission also concluded that in the years 2002–2004 there was no direct, clear link between the overall increase in book reading and the fall in prices, but readers clearly shifted from ‘occasional reading’ to ‘frequent reading’ [54] (p. 56). It was only in the 2005 study that the impact of the VAT reduction on book reading had actually taken place. Chacińska lists two main factors that may affect the high level of readership in Sweden: Traditionally high readership of the print press in Scandinavian countries since its beginning, which despite a high degree of computerization has not fallen as dramatically as in other parts of Europe and the world. The other factor is the popularity of native literature, especially crime stories and children’s books, in Scandinavia and outside it [54] (p. 36).

5. Conclusions

The article focuses on the consequences of applying a preferential tax rate on books and goods in terms of its effectiveness in achieving the goal of cultural policy, which is to promote reading. This topic falls under the niche area of reflection on indirect public funding instruments in culture, which rarely become the axis of research.

The objective of the article was to present arguments mainly in the field of public management and economics that reveal the potential of the following assumptions: (1) A reduced VAT rate has an impact on the fall in book prices for consumers; (2) lower book prices stimulate the demand for books; (3) higher consumption (purchase) of books is reflected in a higher level of reading. Thus, the paper presents a unifying framework that allows understanding this correlation and formulates the basis for further exploration.

Changing the rate of value added tax on books usually affects their price, but the effects of this change are difficult to forecast accurately. If the tax rate increases, it usually results in a proportional increase in price, while a decrease in the tax rate causes a less than proportional decrease in the price. A lower VAT rate can result in increased expenditure on the purchase of books, but it also depends on many other factors—the unemployment rate, the size of social transfers strengthening the economic status of consumers, geographical factors, and household structure. The final assumption, i.e., increased level of reading as a result of increased consumption of books is extremely difficult to grasp, because other factors (social, cultural) play a significant role here.

Indirect financing often remains a source that supports selected areas of culture to a much higher degree (quantitatively) than direct financing in the form of grants or subsidies. A special advantage of indirect financing instruments is influencing and activating other entities on the market in a less conventional way, and this makes it possible to balance the activities of various entities (public,

non-governmental, and private) that attempt to achieve diversified cultural goals. Special VAT rates are an interesting example of deliberate impact on consumer behavior in the book market.

A change in the VAT rate on books causes changes not only in consumer prices, which may or may not result in a higher level of readership, but also in financing publishers' activities. Thus, the non-fiscal functions that VAT can perform seem to be a powerful catalyst for changes in consumer behavior on the book market. Despite very different research results on the consequences of lowering VAT—often contradictory—the application of this tax is an interesting instrument of cultural policy. In fact, it is difficult to determine the Poles' awareness of the use of fiscal preferences in culture. The Polish Ministry of Culture does not inform the public that certain fiscal preferences regarding the book and press market are deliberate attempts by the state to reduce the price of books/press to ultimately achieve an important social goal, which is readership. Although the reduction of VAT rate is the responsibility of the Ministry of Finance, the Ministry of Culture and National Heritage should supervise the proper implementation of the new VAT rates by monitoring the behavior of publishers (drop in prices as a result of lowering the VAT rate), as well as evaluating the impact of using a reduced VAT rate on readership (the Supreme Audit Office report highlighted the lack of evaluation). Detailed statistical data on the introduction of this solution are not studied, so it is not known whether the application of tax expenditures on books and press brings the expected social results.

VAT is not a factor that would decide on the popularity of reading in any country. Reading habits are probably influenced mainly by non-fiscal stimuli, such as the reading culture of a given country, the socio-economic status of citizens, and habits learned at home. Poland is a negative example here: Despite spending nearly 270 million zloty in 2012–2015 (first half) on pro-reading activities, the level of readership remains low. Perhaps, correlating the reduced VAT rate on books and (printed and electronic) press with reading-raising activities (for example run by the Ministry of Culture and National Heritage) would raise awareness of how this mechanism applies to consumers and publishers. Forecasting the effects of introduced VAT expenditures should be included in the legislative process. An important element would also be a periodic evaluation of cultural policy criteria which would justify continuing or abolishing the reduced VAT rate. This area certainly needs to be explored in further research and expanded to include aspects related to the qualitative analysis of this issue.

These results have considerable implications for both policy makers and policy analysts who understand that culture contributes transversally to many of the UN Sustainable Development Goals including those on inclusive societies and reduced inequalities [71]. While the results tend to validate the implementation of reduced VAT rates for books as contributing to social inclusion through higher readership, they caution against the straightforward assumption that the benefits of reduced rates are fully passed on to the poorer households (because of lower book prices). At the same time, practical application of the results presented here will need to consider a sustainable feature of any indirect funding in general. This kind of financing has a sustainable effect on trans-sectoral activation of all entities on the market to achieve diversified cultural goals.

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